

DEPARTMENT OF FINANCE AND ADMINISTRATION



ACKNOWLEDGMENT OF RECEIPT OF TAX OBLIGATIONS POLICY

I, _____, as an applicant for employment with the
Department of Finance and Administration, hereby certify the following:

- * I have received a copy of Administrative Memorandum No. 300.7.1, the
Department's Tax Obligation Policy.
- * My history of payment of state, federal, and local taxes is free and clear of any
judgments, liens, or outstanding balances.
- * I realize that, if employed by the Department, as a condition of employment my tax
records will be subject to annual review for compliance with tax laws, and
- * that non-compliance will result in termination from employment with the Department
of Finance and Administration.

Signature

Date

Social Security Number

DEPARTMENT OF FINANCE AND ADMINISTRATION
Administrative Memorandums

300.7.1 TITLE Tax Obligations
ISSUING OFFICE: Director's Office
DISTRIBUTION THROUGH: All DFA Employees (LEVEL)
DATE ISSUED/REVISED: 4/25/08 REPLACES: 300.7.1 DATED: 01/25/06

One Mission of the Department of Finance and Administration is to encourage and achieve the highest possible degree of voluntary compliance with the tax laws and regulations and to maintain the highest degree of public confidence in the integrity and efficiency of the Department of Finance and Administration. In light of this mission, it is imperative that our employees comply fully with all applicable requirements of governmental taxing authorities at all levels - State, Federal and Local.

It is expected, therefore, that employees will:

- (a) file timely and properly all tax returns in keeping with the requirements of law, regulation, or ordinance;
- (b) pay timely any valid tax due.

A **"valid tax due"** as used in this subsection includes:

- (a) a balance due on an original return as filed with a governmental agency;
- (b) an uncontested tax assessment of a governmental agency;
- (c) a tax otherwise due a governmental agency which is acknowledged by the employee;
- (d) absent (a), (b), or (c), a liability confirmed by a final assessment by a governmental agency.

A "governmental agency" as used in this subsection includes State, Federal, or local agencies.

Applicants for employment must have a record of compliance with the standards in this memorandum and certify prior compliance as a condition of employment.

If an employee has entered into a written agreement for payment of back taxes and is in full compliance with the agreement the employee may request that the Director approve conditional/continuance of employment so long as the employee complies with the written agreement/payment plan.

Employees' State tax records will be periodically checked after January 1, 1990 for compliance with this memorandum.

Employees who fail to adhere to this memorandum are subject to removal from employment with the Department of Finance and Administration.

Each hiring official will request a completed Acknowledgment of Receipt of the Tax Obligations Policy document to be provided by each individual (before they are hired). The original copy of the document will be attached to all new hire, rehire, transfer and promotion personnel transactions occurring between agencies other than the Department of Finance and Administration, and sent to DFA Human Resources. DFA Human Resources will retain all such documentation.